

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF NORTH CAROLINA
GREENSBORO DIVISION**

IN THE MATTER OF: nCoat, Inc., et al Debtors.	Case No. 10-11512 (Consolidated for Administration) Chapter 11
Second Order Extending Exclusive Periods	

This matter came before the Court on the Motion filed by nCoat, Inc. (“nCoat”), nTech, Inc. (“nTech”), MCC, Inc. (“MCC”) and High Performance Coatings, Inc. (“HPC” and collectively, the “Debtors”) pursuant to § 1121 of the Bankruptcy Code and Rule 3016 of the Federal Rules of Bankruptcy Procedure to further extend the exclusive periods to file and to have confirmed, respectively, a plan and disclosure statement.

The Debtors have liquidated substantially all tangible and intangible assets and ceased business operations. However, the Committee has requested that the Debtors preserve certain business records so that potential causes of action can be identified, evaluated and, if appropriate, pursued by the Debtors or the Committee. In order to complete such review and tailor any proposed plan in light of any developments in this regard, the Debtors request a further extension of each of the exclusive periods.

Based upon the matters presented the Court finds that the requested extension is in the best interest of the estates and for good and sufficient reasons appearing it is hereby Ordered that the Debtors’ exclusive period to file a disclosure statement and proposed plan of reorganization is extended to May 14, 2011, and the Debtors’ exclusive period to confirm a plan of reorganization is extended to July 13, 2011.

Service list:

Michael D. West Bankruptcy Administrator Post Office Box 1828 Greensboro, NC 27402	Julie B. Pape William B. Sullivan Official Committee of Unsecured Creditors One W. Fourth Street Winston-Salem, NC 27101
Gregory B. Crampton Kevin L. Sink Obo Fort Ashford Funds, LLC 3700 Glenwood Avenue, Ste 500 Raleigh, NC 27609	